GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 - Amendment to Go.Ms.No.174, Revenue (CT-II) Department, dated 14.07.2021, APGST, Act, 2017- in order to extend due date of compliances falling between 15.04.2021 to 29.06.2021 till 30.06.2021-- Orders - Issued.

REVENUE (COMMERCIAL TAXES -II) DEPARTMENT

G.O.MS.No.293 Dated: 25/10/2021

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra- ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt: 07-06-2017.
2. Go.Ms.No.174, Revenue (CT-II) Department, dated 14.07.2021.
3. From the Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Tax customs, Notification No.24/2021-Central Tax, dated: 01-6-2021.
4. From the CCST, Letter Ref. No. CCW/GST/74/2015, Dt.09/09/2021.

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ORDER:

The following notification will be published in an Extra-Ordinary issue of the Andhra Pradesh Gazette, Dated: 26-10-2021

NOTIFICATION

In exercise of the powers conferred by section 168A of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017(Act No. 13 of 2017), the Government of Andhra Pradesh, on the recommendations of Goods and Services Tax Council , hereby makes the following amendments in the notification issued vide Go.Ms.No 174, Revenue(CT-II)Department, dated 14.07.2021 published in the Gazette of Andhra Pradesh, Extraordinary, Part -I, vide number G.S.R. 247, dated the 15th July, 2021, namely: —

In the said notification, in the first paragraph,-

(I) in clause (i), —

a. for the figures, letters and words "30th day of May, 2021", the figures, letters and words" 29th day of June, 2021" shall be substituted;

b. for the figures, letters and words "31st day of May, 2021", the figures, letters and words "30th day of June, 2021" shall be substituted;

(ii) In proviso to clause (i), —

a. for the figures, letters and words "31st day of May, 2021", the figures, letters and words "30th day of June, 2021" shall be substituted;

b. for the figures, letters and words "15th day of June, 2021", the figures, letters and words "15th day of July, 2021" shall be substituted;

(iii) In clause (ii), —

a. for the figures, letters and words "30th day of May, 2021", the figures, letters and words "29th day of June, 2021" shall be substituted;

b. for the figures, letters and words "31st day of May, 2021", the figures, letters and words "30th day of June, 2021" shall be substituted.

(P.T.O)

2. This notification shall come into force with effect from the 30th day of May, 2021.

Note:-The principal notification issued in Go.Ms.No 174, Revenue (CT-II) Department, dated 14.07.2021.was published in the Gazette of Andhra Pradesh vide number G.S.R. 247, dated the I5th July, 2021.

(BY ORDER AND IN THE NAME OF THE GOVERNER OF ANDHRA PRADESH)

Dr RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO THE GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to:
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes &Excise).
The P.S.to the Spl.C.S (CT, Excise and Regn., & Stamps).
The Law (H) Department.
Sf/Sc.

//FORWARDED::BY ORDER//

SECTION OFFICER